



# DPAS User Groups

## Accounting



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# Accounting User Group

## Group goals (short and long term) (includes Charter / Mission)

- **Provide quality financial information that is relevant and reliable to assure and sustain CFO compliance**
- **Meet on a Regular Basis**
  - Groups/sub-groups
  - Roles and responsibilities, members (auditors), meeting frequency, other venues (VTC)
- **Identify System Changes to Improve Accounting (see Action Items)**

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## Group goals (short and long term) (includes Charter / Mission) (Cont'd)

- Identify Key Processes - especially “touch points”
- Identify Future System Requirements (What would make a “perfect world?”)
- Identify course objectives
  - classroom
  - electronic
  - enhance DPAS user knowledge
- Identify accounting issues that impact the financial statements (e.g., interfaces)
- Prioritize SCRs, PTRs, suggestions, etc.
- Metrics - measure progress

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## Identified process/system problems

- **inadequate local policies**
- **audit report weaknesses**
- **understanding system flow**
- **general fund vs. working capital funds**
- **funding issues**
- **disconnect between useful life and depreciable life**
- **residual value policies**



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## Identified process/system problems (Cont'd)

- **logistics and accounting coordination**
  - **data integrity**
  - **data fields not being used correctly in the accounting systems -- system integrity**
  - **source documentation**
- **detach accounting and accountability into independent inter-related modules**



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## Prioritized recommended changes (DPAS Action Items)

- DPAS FFMIA compliancy report
- Capital/Non-Capital funds message to say “Do you want this to depreciate?”
- Source documents electronically stored on DPAS servers
- Interface with Wide Area Workflow
- Capability for adding operating/capital leases
- Basic/Basic Plus course needs modified to emphasize the capital assets and impact of codes in accounting



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## Prioritized recommended changes (DPAS Action Items) (Cont'd)

- Due-in process
- Residual value field removed for Army
- Capital code “N” removed for Army
- Management message identifying number of assets not being activated for depreciation
- Trial Balance sheet - reincorporate GLAC 1750.3
  - Equipment Not In Use (right now it rolls up to 1750.1)
    - have data on CFO report
    - put net book value back on the Trial Balance sheet

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## Prioritized recommended changes (DPAS Action Items) (Cont'd)

- **CIP/WIP information needs to be reflected on CFO report**
- **Computer Based Training for CFO**
- **DPAS Users Conference**



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**Explain rationale and cost/benefit**

- Not Addressed



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## Recommended next steps, timeline and rationale

- Not Addressed



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## Recommended changes to User Group membership

- **Representative(s) of Audit Community**



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## Recommended Changes to Web Pages / Training

- Placeholder



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## Security

- Internal Controls to be established
- Build into Eureka Security to Prevent User from Viewing Entire Database (Should be their own UIC only)



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